

on the part of the House have until midnight tonight to file conference reports on H.R. 4060, which is the Energy and Water Development Appropriations Act, 1999, and H.R. 6, the Higher Education Amendments of 1998.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

MAKING IN ORDER ON MONDAY, SEPTEMBER 28, 1998, OR ANY DAY THEREAFTER, CONSIDERATION OF CONFERENCE REPORTS ON H.R. 4103, DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 1999, H.R. 4060, ENERGY AND WATER DEVELOPMENT APPROPRIATIONS ACT, 1999, AND H.R. 6, HIGHER EDUCATION AMENDMENTS OF 1998

Mr. SOLOMON. Mr. Speaker, I ask unanimous consent that it be in order on Monday, September 28, 1998, or any day thereafter to consider the conference reports on the following bills; that all points of order be waived against each conference report and its consideration, and that each be considered as read when called up for consideration.

Those conference reports are H.R. 4103, Department of Defense Appropriations Act, 1999; H.R. 4060, Energy and Water Development Appropriations Act, 1999; and H.R. 6, Higher Education Amendments of 1998. We could then come to the floor without a rule, but under the same process.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

Mr. OBEY. Reserving the right to object, Mr. Speaker, I would like to make certain that there is an understanding that on Monday there will be no votes before 5 p.m.

Mr. SOLOMON. Mr. Speaker, will the gentleman yield?

Mr. OBEY. Further reserving the right to object, I yield to the gentleman from New York.

Mr. SOLOMON. Mr. Speaker, that is my understanding. That is the agreement that the two leaders have made.

Mr. OBEY. Mr. Speaker, I withdraw my reservation of objection.

Mr. SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

#### REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 4567

Mr. STENHOLM. Mr. Speaker, I ask unanimous consent that my name be removed as a cosponsor from H.R. 4567.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

#### REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 4567

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that the gentleman

from Georgia (Mr. NORWOOD) be removed as a cosponsor of H.R. 4567. He was inadvertently placed on that bill through clerical error.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

#### REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 1995

Mr. METCALF. Mr. Speaker, I ask unanimous consent to have my name removed as a cosponsor of H.R. 1995.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Washington?

There was no objection.

#### TAXPAYER RELIEF ACT OF 1998

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 552, I call up the bill (H.R. 4579) to provide tax relief for individuals, families, and farming and other small businesses, to provide tax incentives for education, to extend certain expiring provisions, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 552, the bill is considered as having been read for amendment.

The text of H.R. 4579 is as follows:

H.R. 4579

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer Relief Act of 1998".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

#### (c) TABLE OF CONTENTS.—

Sec. 1. Short title, etc.

#### TITLE I—PROVISIONS PRIMARILY AFFECTING INDIVIDUALS AND FAMILIES

##### Subtitle A—General Provisions

Sec. 101. Elimination of marriage penalty in standard deduction.

Sec. 102. Exemption of certain interest and dividend income from tax.

Sec. 103. Nonrefundable personal credits allowed against alternative minimum tax.

Sec. 104. 100 percent deduction for health insurance costs of self-employed individuals.

Sec. 105. Special rule for members of uniformed services and Foreign Service in determining exclusion of gain from sale of principal residence.

Sec. 106. \$1,000,000 exemption from estate and gift taxes.

##### Subtitle B—Provisions Relating to Education

Sec. 111. Eligible educational institutions permitted to maintain qualified tuition programs.

Sec. 112. Modification of arbitrage rebate rules applicable to public school construction bonds.

##### Subtitle C—Provisions Relating to Social Security

Sec. 121. Increases in the social security earnings limit for individuals who have attained retirement age.

Sec. 122. Recomputation of benefits after normal retirement age.

#### TITLE II—PROVISIONS PRIMARILY AFFECTING FARMING AND OTHER BUSI- NESSES

##### Subtitle A—Increase in Expense Treatment for Small Businesses

Sec. 201. Increase in expense treatment for small businesses.

##### Subtitle B—Provisions Relating to Farmers

Sec. 211. Income averaging for farmers made permanent.

Sec. 212. 5-year net operating loss carryback for farming losses.

Sec. 213. Production flexibility contract payments.

##### Subtitle C—Increase in Volume Cap on Private Activity Bonds

Sec. 221. Increase in volume cap on private activity bonds.

#### TITLE III—EXTENSION AND MODIFICA- TION OF CERTAIN EXPIRING PROVI- SIONS

##### Subtitle A—Tax Provisions

Sec. 301. Research credit.

Sec. 302. Work opportunity credit.

Sec. 303. Welfare-to-work credit.

Sec. 304. Contributions of stock to private foundations; expanded public inspection of private foundations' annual returns.

Sec. 305. Subpart F exemption for active financing income.

##### Subtitle B—Generalized System of Preferences

Sec. 311. Extension of Generalized System of Preferences.

#### TITLE IV—REVENUE OFFSET

Sec. 401. Treatment of certain deductible liquidating distributions of regulated investment companies and real estate investment trusts.

#### TITLE V—TECHNICAL CORRECTIONS

Sec. 501. Definitions; coordination with other titles.

Sec. 502. Amendments related to Internal Revenue Service Restructuring and Reform Act of 1998.

Sec. 503. Amendments related to Taxpayer Relief Act of 1997.

Sec. 504. Amendments related to Tax Reform Act of 1984.

Sec. 505. Other amendments.

#### TITLE VI—AMERICAN COMMUNITY RENEWAL ACT OF 1998

Sec. 601. Short title.

Sec. 602. Findings and purpose.

##### Subtitle A—Designation and Evaluation of Renewal Communities

Sec. 611. Short title.

Sec. 612. Statement of purpose.

Sec. 613. Designation of renewal communities.

Sec. 614. Evaluation and reporting requirements.

Sec. 615. Interaction with other Federal programs.

##### Subtitle B—Tax Incentives for Renewal Communities

Sec. 621. Tax treatment of renewal communities.

Sec. 622. Extension of work opportunity tax credit for renewal communities.

Sec. 623. Conforming and clerical amendments.